

# United States District Court

MIDDLE

DISTRICT OF

ALABAMA

In the matter of the Search of  
(Name, address or brief description of person, property or  
premises to be searched)

**Fast Tax Cash**

**3026 Buckboard Road, Suite F**

**Montgomery, AL 36116**

## APPLICATION AND AFFIDAVIT FOR SEARCH WARRANT

CASE NUMBER:

2:08mj-7-SRW

I Lisa C. Fontanette being duly sworn depose and say:

I am a(n) Special Agent, Criminal Investigation, Internal Revenue Service and have reason to believe

that ☐ on the person of or ☒ on the property or premises known as (name, description and/or location)

**See Attachment A**

in the Middle District of Alabama

there is now concealed a certain person or property, namely (describe the person or property to be seized)

**See Attachment B**

which is (state one or more bases for search set forth under Rule 41(b) of the Federal Rules of Criminal Procedure)

**Evidence of a crime, contraband, fruits of a crime, or other items illegally possessed, and property designed  
for use, intended for use, or used in committing a crime**

concerning a violation of Title 18, United States Code, Sections 286 and 287, Title 26, United States Code, Section  
7206(2).

The facts to support the issuance of a Search Warrant are as follows:

**See Attachment C**

Continued on the attached sheet and made a part hereof: ☒ Yes ☐ No

Sworn to before me and subscribed in my presence,

2/5/08

Date

at


Montgomery, Alabama

City and State

SUSAN RUSS WALKER, U.S. Magistrate Judge

Name & Title of Judicial Officer

  
Signature of Affiant

  
Signature of Judicial Officer

Attachment A

**LOCATION TO BE SEARCHED**

The location to be searched is FAST TAX CASH located at 3026 Buckboard Road, Suite F, Montgomery, AL 36116. This premise is more specifically described as a light colored one-story commercial building housing multiple businesses. If facing the complex, Suite F is located on the far left of the building. There is a white sign hanging over the business reading "FAST TAX CASH LLC". There are posters in the window relative to filing returns.

**ATTACHMENT B**  
**ITEMS TO BE SEIZED**

The property and records to be searched and seized are relative to the tax years 2006 and 2007. The specific property to be seized is further described in the following paragraphs:

1. All files, lists, names and Social Security numbers of individuals or other data reflecting identity information for employees, employers, customers, dependents, or business associates involved with FAST TAX CASH, to include computer programs, software and the contents therein, storage disk and devices.
2. Documents and records related to the preparation of W-2 forms to include completed and blank form W-2s, social security cards, birth certificates, driver's licenses, identification cards, and address information for the 2006 and 2007 tax years.
3. Instruments that can be used to produce W-2s to include all word processors, computers, printers, facsimile machines, ink cartridges, cassettes, or ribbons pertaining thereto.
4. All IRS forms and related information documents.
5. Originals and copies of Federal Income Tax Returns (Forms 1040, 1040EZ, 1040A, tax period 2006 and 2007), state income tax returns, together with all forms, schedules, and attachments thereof, including but not limited to Form 8863 (Education Credits), Forms W-2 (Wage and Tax Statement), Forms 1099, Forms Earned Income Credit (EIC), tax return preparation work papers, completed tax returns, drafts of tax returns, or any other documentation relating to the preparation of income tax records and returns relating to the 2006 and 2007 tax periods.

ATTACHMENT B  
ITEMS TO BE SEIZED

6. Papers, documentation, and statements concerning Accelerated Check Refund (ACR), Refund Anticipation Loan (RAL), or Assisted Direct Deposit (ADD) for the 2006 and 2007 tax periods.
7. All Refund Anticipation Loan checks, prepaid credit cards, or copies of same.
8. All information to, from, or pertaining to any Refund Anticipation Loan financial institution.
9. Any other documents or records that show the identity, address, social security number, phone number or any other personal and/or financial data concerning any and all employees, customers or clients for or by whom the 2006 and 2007 tax returns were prepared or concerning persons being claimed as dependents on their 2006 or 2007 tax returns, any other individuals working out of the premises to be searched.
10. Any documentation including degrees, certificates, and honorary credentials indicating training and education received by any officer or employee or associate of FAST TAX CASH, or any other individuals working out of the premises to be searched.
11. Books, pamphlets or any other literature related to income tax laws or accounting services or any other documents that may indicate knowledge of the U.S. Tax Code by any persons working out of the premises to be searched.
12. Any and all materials, papers and correspondence related to tax preparation work or seminars attended.

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**ITEMS TO BE SEIZED**

13. All correspondence relating to the preparation of tax returns for the 2006 and 2007 tax years, including correspondence with the Internal Revenue Service relating to tax returns and tax inquiries.
14. All corporate bookkeeping records and other financial records including trial balances, General ledgers, General journals, subsidiary ledgers and journals, disbursement records and/or Journals, Accounts Payable Ledgers and records, Payroll records, Loan Receivables and Payable ledgers and cash disbursement journals for the following entity: FAST TAX CASH
15. Typewriters, typewriter ribbons, faxes, e-mails, digital cameras and pictures relating to the preparation of 2006 and 2007 tax returns or any supporting forms or schedules.
16. All phone records and address books, or any other records/documents containing names, addresses, and/or phone numbers.
17. Any records or other documents, bank statements, bank deposit tickets, cancelled checks, check registers, letters of credit, loan records, reconciliations, and other records of receipts, dispositions, and disbursements of funds which may, in any way, be related to the generation of fee income, dispositions of such income, purchases of equipment and supplies, commissions, or other transactions involving the preparation of 2006 and 2007 tax returns and any related services.
18. Records of any payments made by officers, employees, or associates of FAST TAX CASH to any recruiters, employees, independent contractors, or associates concerning the preparation and/or presentation or transmission of 2006 and 2007 tax returns.

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**ITEMS TO BE SEIZED**

19. Client files of FAST TAX CASH, correspondence, business cards, notes, and any other types of information related to clients and the preparation of their tax returns.
20. Client lists of FAST TAX CASH in any form, including lists of telephone numbers, addresses, and forms of identification such as driver's licenses, and social security numbers.
21. Financial records and bank records from January 1, 2006 through present pertaining to FAST TAX CASH, or any other entity and or individual working out of the premises to be searched, including but not limited to any original records or duplicates thereof reflecting expenses paid for, including labor expenses, or payments made to FAST TAX CASH, as well as any original records or duplicates reflecting assets, liabilities, and/or levels of income pertaining to FAST TAX CASH, or any other entity and/or individual working out of the premises to be searched.
22. The above-described information that may be stored on computer storage media. This includes information stored on computer hard drives, diskettes, tapes, CD-ROM, or any other media capable of storing information in a form readable by a computer. This also includes all copies of the information described above that may be maintained as archive or backup copies.

The agents searching for such information are authorized to search any desktop, other "personal computer" or PC located on the premises and to copy all above-described information stored on such computer. The Computer Investigative Specialist will not disclose the content of any file not covered under the warrant to the investigators.

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In the event that the agents cannot, for technical reasons, obtain access to any subject computer or cannot search for or copy information contained on that computer, the agents are then authorized to seize such computer and remove it to a laboratory setting for a sufficient period of time to obtain access to, search for, and recover the files and financial records described above. In addition, if the files and records described above cannot be read and understood without the software or programs that created those files or records, the agents are authorized to seize such software and any documentation and manuals that describe the software and give instruction on its installation and use.